

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>LE CLAIRE</div> <div>CITY OF LE CLAIRE, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16208200800000</div> <div>CITY OF LECLAIRE</div> <div>325 WISCONSIN STREET</div> <div>LECLAIRE, IA 52753-9525</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		1,305,841		1,305,841	1,305,841
Less: Uncollected property taxes-levy year		2,762		2,762	
Net current property taxes		1,303,079		1,303,079	1,305,841
Delinquent property taxes		3,300		3,300	1,850
TIF revenues		3,790,417		3,790,417	3,889,424
Other city taxes		900,844	0	900,844	885,437
Licenses and permits		13,589	0	13,589	13,345
Use of money and property		76,176	1,011	77,187	72,611
Intergovernmental		525,955	0	525,955	496,381
Charges for fees and service		314,699	673,162	987,861	1,028,480
Special assessments		41	573	614	315
Miscellaneous		121,675	11,382	133,057	112,597
Other financing sources		8,745,424	4,222	8,749,646	12,983,032
Total revenues and other sources		15,795,199	690,350	16,485,549	20,789,313
Expenditures and Other Financing Uses					
Public safety		928,580	0	928,580	1,049,703
Public works		877,576	0	877,576	953,766
Health and social services		0	0	0	0
Culture and recreation		331,529	0	331,529	406,269
Community and economic development		2,043,072	0	2,043,072	2,161,304
General government		300,276	0	300,276	309,499
Debt service		2,893,989	0	2,893,989	2,995,000
Capital projects		830,036	0	830,036	849,391
Total governmental activities expenditures		8,205,058	0	8,205,058	8,724,932
Business type activities		0	1,055,289	1,055,289	1,076,023
Total ALL expenditures		8,205,058	1,055,289	9,260,347	9,800,955
Other financing uses, including transfers out		2,481,303	190,787	2,672,090	2,693,209
Total ALL expenditures/And other financing uses		10,686,361	1,246,076	11,932,437	12,494,164
Excess revenues and other sources over (Under) Expenditures/And other financing uses		5,108,838	-555,726	4,553,112	8,295,149
Beginning fund balance July 1, 2014		1,037,318	17,040,667	18,077,985	17,403,853
Ending fund balance June 30, 2015		6,146,156	16,484,941	22,631,097	25,699,002
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ 68,074 held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents	
General obligation debt		\$ 8,884,227	Other long-term debt	\$ 0	
Revenue debt		\$ 0	Short-term debt	\$ 0	
TIF Revenue debt		\$ 2,238,631			
			General obligation debt limit		\$ 17,494,185
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/23/2015	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Edwin N. Choate		→	563	289-4242	1104
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/16/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF LE CLAIRE						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
1	Section A - TAXES											1		
2	Taxes levied on property	742,814	417,448		145,579			1,305,841			1,305,841	2		
3	Less: Uncollected property taxes - Levy year	1,804	883		75			2,762			2,762	3		
4	Net current property taxes	741,010	416,565		145,504	0		1,303,079		T01	1,303,079	4		
5	Delinquent property taxes	2,001	1,128		171			3,300		T01	3,300	5		
6	Total property tax	743,011	417,693		145,675	0	0	1,306,379			1,306,379	6		
7	TIF revenues			3,790,417				3,790,417		T01	3,790,417	7		
8	Other city taxes													
8	Utility tax replacement excise taxes	36,274	20,453		2,977			59,704		T15	59,704	8		
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	50,337						50,337		T15	50,337	9		
10	Parimutuel wager tax							0		C30	0	10		
11	Gaming wager tax							0		C30	0	11		
12	Mobile home tax							0		T19	0	12		
13	Hotel/motel tax	237,384						237,384		T19	237,384	13		
14	Other local option taxes		553,419					553,419		T09	553,419	14		
15	TOTAL OTHER CITY TAXES	323,995	573,872	0	2,977	0	0	900,844	0		900,844	15		
16	Section B - LICENSES AND PERMITS	13,589						13,589		T29	13,589	16		
17	Section C - USE OF MONEY AND PROPERTY											17		
18	Interest	6,070	2,550	12,286	546	4,513		25,965	1,011	U20	26,976	18		
19	Rents and royalties	50,211						50,211		U40	50,211	19		
20	Other miscellaneous use of money and property							0		U20	0	20		
21								0			0	21		
22	TOTAL USE OF MONEY AND PROPERTY	56,281	2,550	12,286	546	4,513	0	76,176	1,011		77,187	22		
23												23		
24	Section D - INTERGOVERNMENTAL											24		
25												25		
26	Federal grants and reimbursements											26		
27	Federal grants							0		B89	0	27		
28	Community development block grants							0		B50	0	28		
29	Housing and urban development							0		B50	0	29		
30	Public assistance grants							0		B79	0	30		
31	Payment in lieu of taxes							0		B30	0	31		
32								0			0	32		
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33		
34												34		
35												35		
36												36		
37												37		
38												38		
39												39		
40												40		

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LE CLAIRE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes							0		C46	0	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation		401,159					401,159		C89	401,159	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim	8,641	4,872	29,646	1,373			44,532		C89	44,532	54
55	Iowa Department of Public Safety - GTSB	18,114						18,114			18,114	55
56	Iowa State Library - Enrich Iowa & Direct State Aid	11,028						11,028			11,028	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	37,783	406,031	29,646	1,373	0	0	474,833	0		474,833	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service							0		D89	0	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	51,122						51,122		D89	51,122	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	51,122	0	0	0	0	0	51,122	0		51,122	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	88,905	406,031	29,646	1,373	0	0	525,955	0		525,955	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0		A91	0	73
74	Sewer							0	673,162	A8Ø	673,162	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	286,732						286,732		A81	286,732	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LE CLAIRE						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	1,619						1,619		A89	1,619	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	4,230						4,230		A89	4,230	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	1,627						1,627		A89	1,627	99				
100	Park, recreation, and cultural charges	7,620						7,620		A61	7,620	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	P&Z/BOA,Signs,Copies,Notaries,Reports,Abatements,etc.	12,871						12,871			12,871	103				
104	TOTAL CHARGES FOR SERVICE	314,699	0	0	0	0	0	314,699	673,162		987,861	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	41						41	573	U01	614	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	34,077						34,077		U99	34,077	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	1,960						1,960	1,771	U11	3,731	110				
111	Fines	51,466				6,683		58,149		U30	58,149	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	23						23			23	113				
114	Reimbursements	7,546	14,037					21,583	7,315		28,898	114				
115	Old Debt Collected	827						827			827	115				
116	IAMU Insurance Dividend	3,390	1,666					5,056	2,296		7,352	116				
117		0						0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	99,289	15,703	0	0	6,683	0	121,675	11,382		133,057	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF LE CLAIRE					<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,639,810	1,415,849	3,832,349	150,571	11,196	0	7,049,775	686,128		7,735,903	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	18,334						18,334	4,222	NR	22,556	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	133,114			5,063,040	858,846		6,055,000		NR	6,055,000	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	99,256			630,320	50,000		779,576			779,576	127
128	Internal TIF loans and transfers in				1,892,514			1,892,514			1,892,514	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	250,704	0	0	7,585,874	908,846	0	8,745,424	4,222		8,749,646	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,890,514	1,415,849	3,832,349	7,736,445	920,042	0	15,795,199	690,350		16,485,549	132
133												133
134	Beginning fund balance July 1, 2014	662,714	255,801	150,025	32,721	-63,943		1,037,318	17,040,667		18,077,985	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,553,228	1,671,650	3,982,374	7,769,166	856,099	0	16,832,517	17,731,017		34,563,534	136
137												137
138												138
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF LE CLAIRE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	563,477	159,916					723,393		E62	723,393	2
3	Purchase of land and equipment	38,708						38,708		G62	38,708	3
4	Construction	12,791						12,791		F62	12,791	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	1,503						1,503		E89	1,503	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation	241						241		E59	241	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	111,770	10,854					122,624		E24	122,624	13
14	Purchase of land and equipment	27,580						27,580		G24	27,580	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	771	36					807		E66	807	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	933						933		E32	933	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	757,774	170,806	0	0	0	0	928,580			928,580	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LE CLAIRE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	21,946	257,123					279,069		E44	279,069	42
43	Purchase of land and equipment		1,325					1,325		G44	1,325	43
44	Construction	3,304	9,162					12,466		F44	12,466	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		52,440					52,440		E44	52,440	48
49	Traffic control safety — Current operation	170	12,625					12,795		E44	12,795	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction	11						11		F44	11	51
52	Snow removal — Current operation	8,094	92,564					100,658		E44	100,658	52
53	Purchase of land and equipment	10,936	5,409					16,345		G44	16,345	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	293,205						293,205		E81	293,205	62
63	Purchase of land and equipment	58						58		G81	58	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	21,991	18,339					40,330		E89	40,330	65
66	Purchase of land and equipment	66,534	2,340					68,874		G89	68,874	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	426,249	451,327	0	0	0	0	877,576			877,576	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF LE CLAIRE							<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LE CLAIRE						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	185,147	34,745					219,892		E52	219,892	122				
123	Purchase of land and equipment	12,202						12,202		G52	12,202	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation	16	3					19		E61	19	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	27,718	5,974					33,692		E61	33,692	127				
128	Purchase of land and equipment	152						152		G61	152	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	14,700	1,933					16,633		E61	16,633	130				
131	Purchase of land and equipment	12,109						12,109		G61	12,109	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation							0		E03	0	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation	29,931	6,370					36,301		E61	36,301	136				
137	Purchase of land and equipment	529						529		G61	529	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	282,504	49,025	0	0	0	0	331,529			331,529	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation	3,081	229					3,310		E89	3,310	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	9,757		2,231				11,988		E89	11,988	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation			6,680				6,680		E50	6,680	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation	9,544	6					9,550		E29	9,550	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation	163,734	150					163,884		E89	163,884	150				
151	Purchase of land and equipment	135						135		G89	135	151				
152	Construction							0		F89	0	152				
153	TIF Rebates			1,847,525				1,847,525		E89	1,847,525	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	186,251	385	1,856,436	0	0	0	2,043,072			2,043,072	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF LE CLAIRE						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	16,983	11,105					28,088		E29	28,088	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	160,520	40,427					200,947		E23	200,947	162
163	Purchase of land and equipment	105						105		G23	105	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	20,788	2,243					23,031		E31	23,031	168
169	Purchase of land and equipment	76						76		G31	76	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	48,029						48,029		E89	48,029	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	246,501	53,775	0	0	0	0	300,276			300,276	176
177	Section G — DEBT SERVICE			91,325	2,802,664			2,893,989			2,893,989	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	91,325	2,802,664	0	0	2,893,989			2,893,989	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Streets					763,543		763,543			763,543	184
185	I.T.T.					65,404		65,404			65,404	185
186	Vets Plex					1,089		1,089			1,089	186
187	Subtotal Regular Capital Projects	0	0	0	0	830,036	0	830,036			830,036	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	830,036	0	830,036			830,036	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,899,279	725,318	1,947,761	2,802,664	830,036	0	8,205,058			8,205,058	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LE CLAIRE		<input checked="" type="checkbox"/> GAAP				<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
197	Section I — BUSINESS TYPE ACTIVITIES											197		
198	Water — Current operation									E91	0	198		
199	Purchase of land and equipment									G91	0	199		
200	Construction									F91	0	200		
201	Sewer and sewage disposal — Current operation								1,037,692	E80	1,037,692	201		
202	Purchase of land and equipment								17,597	G80	17,597	202		
203	Construction									F80	0	203		
204	Electric — Current operation									E92	0	204		
205	Purchase of land and equipment									G92	0	205		
206	Construction									F92	0	206		
207	Gas Utility — Current operation									E93	0	207		
208	Purchase of land and equipment									G93	0	208		
209	Construction									F93	0	209		
210	Parking — Current operation									E60	0	210		
211	Purchase of land and equipment									G60	0	211		
212	Construction									F60	0	212		
213	Airport — Current operation									E01	0	213		
214	Purchase of land and equipment									G01	0	214		
215	Construction									F01	0	215		
216	Landfill/Garbage — Current operation									E81	0	216		
217	Purchase of land and equipment									G81	0	217		
218	Construction									F81	0	218		
219	Hospital — Current operation									E36	0	219		
220	Purchase of land and equipment									G36	0	220		
221	Construction									F36	0	221		
222	Transit — Current operation									E94	0	222		
223	Purchase of land and equipment									G94	0	223		
224	Construction									F94	0	224		
225	Cable TV, telephone, Internet — Current operation									E03	0	225		
226	Purchase of land and equipment									G03	0	226		
227	Housing authority — Current operation									E50	0	227		
228	Purchase of land and equipment									G50	0	228		
229	Construction									F50	0	229		
230	Storm water — Current operation									E80	0	230		
231	Purchase of land and equipment									G80	0	231		
232	Construction									F80	0	232		
233												233		
234												234		
235												235		
236												236		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LE CLAIRE						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237		
238	Other business type — Current operation											238		
239	Purchase of land and equipment											239		
240	Construction											240		
241												241		
242	Enterprise Debt Service											242		
243	Enterprise Capital Projects											243		
244	Enterprise TIF Capital Projects											244		
245	Internal service funds — Specify											245		
246												246		
247												247		
248												248		
249												249		
250												250		
251	TOTAL BUSINESS TYPE ACTIVITIES	1,055,289										1,055,289	251	
252												252		
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,899,279	725,318	1,947,761	2,802,664	830,036	0	8,205,058	1,055,289		9,260,347	253		
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE		254	
255	Regular transfers out		588,789					588,789	190,787		779,576	255		
256	Internal TIF loans/repayments and transfers out			1,892,514				1,892,514			1,892,514	256		
257								0			0	257		
258	TOTAL OTHER FINANCING USES	0	588,789	1,892,514	0	0	0	2,481,303	190,787		2,672,090	258		
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,899,279	1,314,107	3,840,275	2,802,664	830,036	0	10,686,361	1,246,076		11,932,437	259		
260												260		
261	Ending fund balance June 30, 2015:											261		
262	Governmental:											262		
263	Nonspendable	1,246	89,347					90,593			90,593	263		
264	Restricted		268,196	142,099	4,966,502			5,376,797			5,376,797	264		
265	Committed	173,750				97,179		270,929			270,929	265		
266	Assigned	357,213						357,213			357,213	266		
267	Unassigned	121,740				-71,116		50,624			50,624	267		
268	Total Governmental	653,949	357,543	142,099	4,966,502	26,063	0	6,146,156			6,146,156	268		
269	Proprietary								16,484,941		16,484,941	269		
270	Total ending fund balance June 30, 2015	653,949	357,543	142,099	4,966,502	26,063	0	6,146,156	16,484,941		22,631,097	270		
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,553,228	1,671,650	3,982,374	7,769,166	856,099	0	16,832,517	17,731,017		34,563,534	271		
272												272		

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF LE CLAIRE

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 2,570	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ 20,822		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	1,083,482

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued	Retired	General obligation	TIF revenue	Revenue	Other	
		(b)	(c)	(d)	(e)	(f)	(g)	
1. Water utility	19U \$ 65,175	29U \$	39U \$ 65,175	49U \$	49U \$	49U \$	49U \$	I91 \$ 1,466
2. Sewer utility	19U 4,749,972	29U 254,263	39U 253,070	49U 4,751,165	49U	49U	49U	I89 572,753
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 1,926,100	29U 2,238,631	39U 1,926,100	49U	49U 2,238,631	49U	49U	I89 12,750
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. Streets	19U 2,829,713	29U 1,826,059	39U 1,129,513	49U 3,526,259		49U	49U	I89 204,711
10. Public Safety	19U 100,009	29U 124,865	39U 90,009	49U 134,865	49U	49U	49U	I89 37,560
11. City Facilities	19U 149,941	29U 149,713	39U 135,141	49U 164,513	49U	49U	49U	I89 20,694
12. Culture & Recreation	19U 69,016	29U 91,952	39U 69,016	49U 91,952	49U	49U	49U	I89 13,070
Other Gov't Purpose	19U 178,540	29U 112,375	39U 75,442	49U 215,473	49U	49U	49U	I89 29,343
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	10,068,466	4,797,858	3,743,466	8,884,227	2,238,631	0	0	892,347

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	
Outstanding as of JUNE 30, 2015	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	349,883,705	x .05 = \$	17,494,185

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 4,946,680	\$	1,314	636,667	5,584,661

REMARKS

V98